## **VOLUME CONTENTS**

## Number 1

		Number 1
LORRAINE EDEN, M. TINA DACIN and WILLIAM P. WAN	1	Standards across borders: crossborder diffusion of the arm's length standard in North America
CAROL A. KNAPP and MICHAEL C. KNAPP	25	The effects of experience and explicit fraud risk assessment in detecting fraud with analytical procedures
ALISTAIR PRESTON and LESLIE OAKES	39	The Navajo documents: a study of the economic representation and construction of the Navajo
RALPH E. VIATOR	73	The association of formal and informal public accounting mentoring with role stress and related job outcomes
		North-2
		Number 2
FIONA ANDERSON-GOUGH, CHRISTOPHER GREY and KEITH ROBSON	99	Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms
JANE J.F. HRONSKY and KEITH A. HOUGHTON	123	The meaning of a defined accounting concept: regulatory changes and the effect on auditor decision making
JOHNNY JERMIAS	141	Cognitive dissonance and resistance to change: the influence of commitment confirmation and feedback on judgment usefulness of accounting systems
CYRIL TOMKINS	161	Interdependencies, trust and information in relationships, alliances and networks
		Number 3
		Number 5
JOE NANDHAKUMAR and MATTHEW JONES	193	Accounting for time: managing time in project-based team- working
ALAN T. LORD and F. TODD DEZOORT	215	The impact of commitment and moral reasoning on auditors' responses to social influence pressure
MICHAEL BRIERS and WAI FONG CHUA	237	The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing
MARGARET LAMB	271	'Horrid appealing': accounting for taxable profits in mid- nineteenth century England
	299	Contents of Journal of Accounting & Economics, Volume 29, No. 3, 2000

300 Contents of *Journal of Accounting & Economics*, Volume 30, No. 1, 2000

## Number 4/5

GARRY D. CARNEGIE and JOHN RICHARD EDWARDS	301	The construction of the professional accountant: the case of the Incorporated Institute of Accountants, Victoria (1886)
ANNE D'ARCY	327	Accounting classification and the international harmonisation debate — an empirical investigation
KEN MOORES and SUSANA YUEN	351	Management accounting systems and organizational configura- tion: a life-cycle perspective
CARLOS RAMIREZ	391	Understanding social closure in its cultural context: accounting practitioners in France (1920–1939)
ROLAND F. SPEKLÉ	419	Explaining management control structure variety: a transaction cost economics perspective
JOHN J. WILLIAMS and ALFRED E. SEAMAN	443	Predicting change in management accounting systems: national culture and industry effects
DAN N. STONE	461	Accountant's tales
	471	Contents of <i>The British Accounting Review</i> , Volume 32, No. 2, June 2000
	472	Contents of Journal of Accounting & Economics, Volume 30, No. 2, October 2000
	473	Contents of Accounting & Business Research, Volume 31, No. 1, Winter 2000
		Number 6
PATRICIA J. ARNOLD and PREM SIKKA	475	Globalization and the state-profession relationship: the case the Bank of Credit and Commerce International
MICHELE CHWASTIAK	501	Taming the untamable: planning, programming and budgeting and the normalization of war
KATHARINA PETERS	521	When reform comes into play: budgeting as negotiations between administrations
R.E. VIATOR	541	An examination of African Americans' access to public accounting mentors: perceived barriers and intentions to leave
	563	Contents of Journal of Accounting and Public Policy, Volume 20 No. 1, 2001

564 Contents of Management Accounting Research, Volume 12, No. 1, 2001

## Number 7/8

VIVIAN L. CARPENTER and EHSAN H. FEROZ	565	Institutional theory and accounting rule choice: an analysis of four US state governments' decisions to adopt generally accepted accounting principles
ALAN J. RICHARDSON and MICHAEL WELKER	597	Social disclosure, financial disclosure and the cost of equity
LARRY RITTENBERG and MARK A. COVALESKI	617	Internalization versus externalization of the internal audifunction: an examination of professional and organizational imperatives
SHAHZAD UDDIN and TREVOR HOPPER	643	A Bangladesh soap opera: privatisation, accounting, and regime of control in a less developed country
CHI-WEN JEVONS LEE	673	Financial restructuring of state owned enterprises in China: the case of Shanghai Sunve Pharmaceutical Corporation
MICHAEL POWER	691	Imagining, measuring and managing intangibles
JAN-ERIK GRÖJER	695	Intangibles and accounting classifications: in search of a classificatio strategy
ULF JOHANSON, MARIA MARTENSSON and MATTI SKOOG	715	Mobilizing change through the management control of intangible
J. MOURITSEN, H.T. LARSEN and P.N.D. BUKH	735	Intellectual capital and the 'capable firm': narrating, visualisin and numbering for managing knowledge
	763	Contents of Journal of Accounting & Economics, Volume 30 No. 3, 2000
	764	Contents of Accounting and Business Research, Volume 31, No. 2001
	765	Calls for papers
	1	Index for Volume 26



